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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:) Case No. 08-35653 (KRH)
)
CIRCUIT CITY STORES, INC., <u>et al.</u> ,) Chapter 11
)
Debtors.) (Jointly Administered)
)

**STIPULATION BETWEEN ALFRED H. SIEGEL, AS TRUSTEE OF
THE CIRCUIT CITY STORES, INC. LIQUIDATING TRUST AND
SAP INDUSTRIES, INC. FKA SAP RETAIL, INC., TO CONSOLIDATE
OBJECTION TO CLAIM WITH PENDING ADVERSARY PROCEEDING**

It is hereby stipulated by and between Alfred H. Siegel, the duly appointed trustee
of the Circuit City Stores, Inc. Liquidating Trust (the "Trustee") and SAP Industries, Inc. fka
SAP Retail, Inc. ("SAP"), as follows:

WHEREAS, on April 30, 2009, SAP filed Proof of Claim No. 12731 (the “Claim”) in the chapter 11 cases of Circuit City Stores, Inc., *et al.* (the “Debtors”).

WHEREAS, on March 26, 2010, the Debtors filed the *Debtors’ Seventieth Omnibus Objection to Claims (Disallowance of Certain (I) No Liability (Legal Claims); (II) No Liability (Satisfied Claims); (III) No Liability (Human Resources Claims); and (IV) No Liability (Miscellaneous Claims))* (the “Seventieth Omnibus Objection”) [Docket No. 7013] in which it objected to the Claim on the grounds that Debtors have no liability owed on the Claim.

WHEREAS, on November 9, 2010, the Trustee filed *The Liquidating Trustee’s Complaint to Avoid and Recover Preferential Transfers and Other Amounts Owing to the Estate and Objection to Claim Nos. 7967, 12731 and 14166* (the “Complaint”) initiating an adversary proceeding, designated Adversary Proceeding No. 10-03545 (the “Adversary Proceeding”), against SAP seeking, among other things, recovery of preferential transfers and objecting to the Claim as unwarranted/overstated and on 11 U.S.C. §502(d) grounds.

WHEREAS, certain objections to the Claim are common to both the Seventieth Omnibus Objection and the Adversary Proceeding.

WHEREAS, the Trustee and SAP would like to avoid any unnecessary duplication with respect to the Claim, the Seventieth Objection, and the Complaint.

WHEREAS, in the interest of judicial economy and in an effort to contain legal expense, the Trustee and SAP have agreed to consolidate, for all purposes, the Seventieth Omnibus Objection as it relates to the Claim and the Complaint.

IT IS THEREFORE STIPULATED AND AGREED as follows:

1. The Seventieth Omnibus Objection solely as it relates to the Claim and the Complaint are hereby consolidated for all purposes with, and shall be deemed to constitute a single adversary proceeding under, Adversary No. 10-03545-KRH; and
2. This Stipulation shall be effective upon entry of an order by the United States Bankruptcy Court for the District of Eastern District of Virginia approving the Stipulation.

TAVENNER & BERAN, P.L.C.

/s/ Paula S. Beran

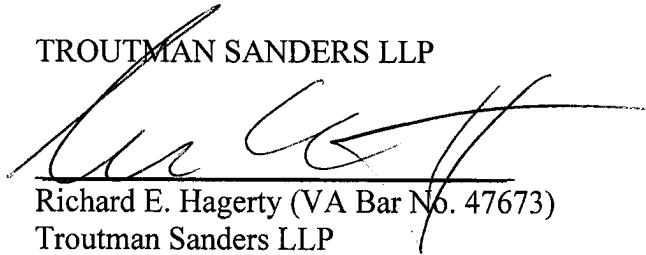
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